



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Steven Jacober
DOCKET NO.: 07-06264.001-R-1
PARCEL NO.: 05-05-20-204-021

The parties of record before the Property Tax Appeal Board are Steven Jacober, the appellant, and the Clinton County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Clinton County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,130
IMPR.: \$47,870
TOTAL: \$56,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story frame and masonry dwelling containing 2,142 square feet of living area. The dwelling was built in 1977. Features of the home include a partial, fully finished basement, central air conditioning, a fireplace, and an attached two-car garage of 540 square feet. The subject property is located in Trenton, Sugar Creek Township, Clinton County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment only; no dispute was raised concerning the land assessment. Besides submitting evidence on comparable properties, the appellant argued seven of nine neighboring properties received reduced assessments and there is a long-standing storm water flooding issue which further supports a reduction in the subject's assessment. In addition, there are "issues of proximity to commercial property and a questionable adjustment coefficient."

In the brief, appellant noted the subject property was purchased in 1996 for \$107,100. A new roof was installed in 1997, a new garage door was installed in 2007 and only painting, carpeting and flooring upgrades have been made since the date of purchase. The subject's final 2007 assessment as determined by the Clinton

County Board of Review reflects a market value of approximately \$168,000.

The appellant submitted a chart of nine properties, including the subject, depicting their parcel number, the 2006 land and building estimated market values, the 2007 land the building estimated market values, and the differences in these figures both in terms of market value and percentage differences. In the brief, appellant summarized that all nine properties in the same neighborhood had increased land assessments in 2007, but seven of the nine properties had decreases in their improvement assessments resulting in overall lowered building values. Appellant wrote that comparables #3, #4 and #5 were in the new subdivision area to the immediate east of the subject whereas comparables #7, #8 and #9 along with the subject are part of the old subdivision and lack concrete curb or gutter, but have ditches in the front yards. In addition, the subject and these latter three properties have "commercial properties directly across the street from our frontages." Appellant then wrote "although our houses don't necessarily match up for size or configuration (however, all of the houses are brick), we do have the same ambient situation and are of similar vintage." No further descriptions of these purportedly comparable dwellings were supplied such as their age, story height, exterior construction, features and/or dwelling size in appellant's initial appeal submission.

Appellant also reported that the subject has an unresolved problem of basement flooding along the west wall. Appellant further wrote "it is a problem I cannot resolve and the city has failed to respond to." Appellant contends the runoff in front of the subject consists of storm water flow from 13 properties to the west and north of the subject, all of which must flow through a 10-inch culvert, but instead backs up to the west. Moreover, appellant reported water from the backyard is designed to flow to the culvert out front, but when flooded simply results in standing water deep enough to overtake the basement windows of the subject property. The appellant also supplied sixteen color photographs depicting the subject property 'dry' and when 'flooded.'

By correspondence from the Property Tax Appeal Board, the appellant was advised to complete Section V of the Residential Appeal form which seeks detailed data on the comparables to be considered.¹ Appellant complied with the request and reported "I can see where my property's 'improvement assessment per square foot' comes in slightly lower than the neighboring properties used for comparisons." Appellant also submitted the subject's property record card noting the notation thereon "does have some

¹ In the original submission, appellant wrote ". . . I am unable to locate a close comparison of property within my neighborhood and submit instead the attached table detailing the immediate neighborhood and the trend that is taking place in that neighborhood, of which my house is centrally located."

drainage issue on runoff through lot and basement problems." In the grid analysis, appellant described three comparables as one-story brick dwellings that each were 47 years old. The comparable dwellings range in size from 1,232 to 1,360 square feet of living area. Features include full basements which are partially finished, central air conditioning, and garages ranging in size from 345 to 440 square feet. The comparables have improvement assessments ranging from \$29,680 to \$32,360 or from \$23.54 to \$24.09 per square foot of living area. The subject's improvement assessment is \$47,870 or \$22.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$39,365 or \$18.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$56,000 was disclosed. In response to the appellant's evidence, the board of review placed the eight properties from appellant's chart discussing assessments/market values in a grid analysis identified as Exhibit A. The board of review also included a map depicting the location of these comparables and the subject, which were all in close proximity to the subject. The eight comparables range in size from 1,164 to 1,392 square feet of living area as compared to the subject dwelling that contains 2,142 square feet of living area.²

The board of review also reported that three of the appellant's comparables sold between January 2006 and February 2007 for prices ranging from \$127,000 to \$167,000. The subject's assessment reflects an estimated market value of approximately \$168,000.

In support of the subject's assessment, the board of review presented descriptions and assessment information on two comparable properties identified as comparables #9 and #10 on Exhibit A. These dwellings consist of one-story brick dwellings that were built in 1977 and 1984. The dwellings contain 1,884 and 2,248 square feet of living area, respectively. Features include basements, one of which has some finished area, central air conditioning, and a garage. One of the comparables also has a fireplace. These properties have improvement assessments of \$52,900 and \$60,910 or \$27.10 and \$28.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

² The comparables were further described as six, one-story and two, split-level dwellings of brick or frame and masonry construction that were built between 1960 and 1978. These comparables had improvement assessments ranging from \$18.08 to \$32.09 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant initially attempted to demonstrate the subject's assessment was inequitable because of the percentage and/or market value increases in its and neighboring property assessments from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage and/or value basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The appellant's argument was also in part that the subject's assessment was excessive due to its location adjacent to commercial properties and flooding problems. Although the board of review did not deny either of these assertions, no objective market data was presented to demonstrate the subject's assessment was excessive in relation to the subject's market value considering its location and/or flooding issues. The appellant submitted no sales comparables. In summary, appellant provided no empirical data to indicate the property was over-valued based on its location across from commercial properties and/or flooding issues and thus the Property Tax Appeal Board has given these arguments little merit. Appellant presented no evidence as to what effect the location of the subject property has upon its market value. The Board recognizes the appellant's premises that the subject's value may be affected due to its location and/or flooding issues, but without credible market evidence showing the subject's assessment was inequitable or not reflective of market value, the appellant has failed to show the subject property's assessment should be reduced for these contentions.

The Board finds the only sales in the record were provided by the board of review and included three properties that were improved

with one-story dwellings constructed in 1960 or 1978. These comparables ranged in size from 1,232 to 1,392 square feet of living area. The properties sold for prices ranging from \$127,000 to \$167,000 or from \$119.97 to \$130.08 per square foot of living area, land included. The subject has an assessment reflecting a market value of \$168,000 or \$78.43 per square foot of living area including land, which is significantly below the range established by the only sales in the record.

As to the inequity argument, the appellant submitted three comparables for the board's consideration and the board of review presented two comparables to support its position. In addition, the board of review provided detailed descriptions and assessments data for the eight properties appellant had originally argued demonstrated the inequity of the subject's assessment. Having analyzed these ten suggested comparables, the Board finds the two comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$27.10 and \$28.08 per square foot of living area. The subject's improvement assessment of \$22.35 per square foot of living area is below these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.